

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.28696 of 2019
and
WMP.No.28445 of 2019

1 State Bank of India Officers
Association (Chennai Circle) Rep. by its
General Secretary Mr.R.Balaji No.84 Rajaji
Salai Chennai 600001.Petitioner

Vs.

1 Principal Commissioner
Office of the Principal Commissioner of CGST
and Central Excise Chennai North
Commissionerate No.26/1 Mahatma Gandhi
Road Nungambakkam ChennaiRespondent

PRAYER: Writ Petition filed under Article 226 of the
Constitution of India praying for the issuance of Writ of
Certiorari Call for the records in the proceedings in order in
Original No.21/2019 - Ch.N.GST (Commissioner) dated 27/06/2019
in file C.No.V/15/163 /2018 -Ch.N.Adj passed by the respondent
and quash the same as arbitrary and illegal.

For Petitioner : Mr. Joseph Prabakar

For Respondent : Mrs. Aparna Nandakumar
Senior Standing Counsel

ORDER

Both Mr. Joseph Prabakar, learned counsel for the petitioner
and Mrs. Aparna Nandakumar, learned Senior Standing Counsel
appearing for the respondents would concur on the position that
the judgment of the Supreme Court in State of West Bengal V.
Calcutta Club Limited (29 G.S.T.L.545), considering issues in
relation to taxability of unincorporated associates and the
principle of mutuality must be taken into account while deciding

the petitioner's assessment. The impugned order is dated 27.06.2019, whereas the judgment of the Supreme Court is dated 03.10.2019 and the Officer did not thus have occasion to take note of the same.

2. Hence impugned order of assessment dated 27.06.2019 is set aside and the matter remitted to the file of the Assessing Authority to re-done in the light of the judgment of the Supreme Court in Calcutta Club Limited (supra). All issues are left open to be adjudicated de novo and in accordance with law.

3. In the light of the aforesaid, this Writ Petition is disposed. No costs. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

slTo

Principal Commissioner,
Office of the Principal Commissioner of CGST,
and Central Excise Chennai North,
Commissionerate No.26/1 Mahatma Gandhi,
Road Nungambakkam Chennai.

+lcc to Mr.Aparna Nandakumar, Advocate Sr.4440

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BS (CO)

srg 03/03/2021

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